

No. 18

AN ACT

HB 1207

Amending the act of July 22, 1970 (P.L.513, No.178), entitled "An act imposing a tax on the sale or possession of cigarettes and providing penalties," changing provisions relating to payment of certain revenues.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 1202, act of July 22, 1970 (P.L.513, No.178), known as the "Pennsylvania Cigarette Tax Act," is repealed.

Section 2. The act is amended by adding a section to read:

Section 1202.1. Disposition of Certain Funds.—All cigarette tax revenues collected by the Department of Revenue under this act and heretofore paid into the Parent Reimbursement Fund in accordance with the act of August 27, 1971 (P.L.358, No.92), known as the "Parent Reimbursement Act for Nonpublic Education," shall be transferred into the General Fund, and all such revenues hereinafter collected until June 30, 1976 shall be paid into the General Fund. Cigarette tax revenues collected on and after July 1, 1976 by the department shall be paid into the Parent Reimbursement Fund in accordance with the act of August 27, 1971 (P.L.358, No.92).

Section 3. This act shall take effect immediately.

APPROVED—The 28th day of June, A. D. 1975.

MILTON J. SHAPP